CPM SECTION 4700 EXHIBIT K PAGE 1 of 2

STATE OF CALIFORNIA Franchise Tax Board

MEMORANDUM

| То: | (Collector Name) District Office | Date: | | | |
|---|---|------------|--|--|--|
| From: | (Special Procedure Manager) | (916) 845- | | | |
| Subject: | Subpoena Duces Tecum - Taxpayer(s) - | | | | |
| Subpoena Requested by: (Collector Name) | | | | | |
| Special Procedures | Contact: (Advisor Name) | | | | |

Instructions for service of the Subpoena Duces Tecum are outlined below:

- 1. Complete the blank spaces of the Subpoena Duces Tecum with the appointment date and time.
- 2. Personally serve one set on the subpoenaed party. The original set is our copy and should not be served, but is required to be in your possession at the item of service in case the custodian of records desires to inspect it.
- 3. Complete the "Certificate of Service" General: at the time of service upon the subpoenaed party. This should be done on the original, the subpoenaed party's copy and the file copy.

Return the original set(s) to us after completion of service of the subpoena. The remaining set(s) are for your file.

Should the appointment time be postponed for any reason, please advise Special Procedures immediately. Consent to a delay beyond the appointment date may jeopardize any potential; contempt proceedings.

Manager, Special Procedures Section

Enclosures

Sample From FTB 2580(8-91)(side 2)

CERTIFICATE OF SERVICE - GENERAL

| and delivering a copy there | of with a copy of | the declaration | in augment of a | oid Subnoone Duces |
|--|-------------------------------|---------------------|------------------|-----------------------|
| and delivering a copy there | | | | |
| Tecum on the | day of | | , 19 | • |
| Executed on | 19 | , at | | |
| | | Representa | tive - Franchise | e Tax Board |
| CERTIFICATE OF SERVICE | E - FINANCIAL | INSTITUTION | | |
| I hereby certify that I served | a copy of this S | ubpoena Duce | s Tecum on | |
| | | | | on |
| | Customer | | | Date |
| and thereafter served this s | ubpoena by shov | wing the origina | l to | |
| | Fir | nancial Institution | n | |
| and delivering a copy there | of with a copy of | the declaration | in support of sa | aid Subpoena Duces |
| Tecum on the | day of | | , 19 | <u>.</u> • |
| I further certify that on | Date , I r | notified | | |
| | | | | that a motion to quas |
| | | | | |
| | Customer | | | |
| the subpoena Duces Tecun | Customer | | hin ten (10) day | s of this service. |
| the subpoena Duces Tecur I declare under penalty of p | Customer n may be filed wi | th the Court wit | | s of this service. |

Representative - Franchise Tax Board